



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES
SUZANNE SONNEBORN
EXECUTIVE DIRECTOR

MARLON I. BROWN, DPA
ACTING DIRECTOR

**PROPERTY TAX APPEAL ANSWER FORM
SPECIAL ASSESSMENT**

MOAHR DOCKET NO. _____

Pursuant to Michigan Tax Tribunal Rule (TTR) 277(3), you MUST submit a copy of the notice giving rise to the appeal (e.g. the special assessment confirmation roll) with this Small Claims Answer if applicable. If you do not submit this document, you may be held in default.

Section 1: Respondent's Contact Information

Unit of Government:

Section 2: Respondent's Attorney/Authorized Representative's Contact Information

First Name	M.I.	Last Name
Firm Name (if any)		
Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number	Fax Number	
E-mail Address (do not enter unless you want MTT to send all correspondence via e-mail)		

Section 3: Subject Property Information

Parcel Identification Number(s):	
If multiple parcels are being appealed are they contiguous or adjoining? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
Taxing Authority (City or Township)	County



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Section 4: Explain Your Answer to this Appeal

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Section 5: Jurisdictional Issues

Did Petitioner protest the special assessment at the hearing held to confirm the special assessment roll? <input type="checkbox"/> Yes <input type="checkbox"/> No	
What was the date of the hearing held to confirm the special assessment roll?	
How many years is the special assessment being levied?	What is the total amount of the special assessment being levied (per parcel)?
What is the basis for the special assessment? Identify the applicable statutory provision.	

Signature *Required

Respondent or Attorney/Authorized Representative's Signature:
/s/



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PAPER FILING INSTRUCTIONS FOR ANSWER TO SPECIAL ASSESSMENT APPEAL

Follow these instructions for filing the small claims answer. For any questions that are not answered in these instructions, see the Tribunal's website at www.michigan.gov/taxtrib or contact the Tribunal at 517-335-9760.

Mail the completed form to:

Michigan Tax Tribunal

U.S. Postal Mailing Address: 611 W. Ottawa St., Lansing, MI 48933

Overnight Carrier Address (UPS, FedEx, DHL Deliveries):

2nd Floor MOAHR, 2407 N. Grand River Avenue, Lansing, MI 48906

Section 1: Respondent's Contact Information: The "Respondent" is not the assessor, Respondent is the unit of government filing the answer to the petition (i.e. city or township).

Section 2: Respondent's Attorney/Authorized Representative's Contact Information: Respondent must be represented by an attorney or authorized representative (i.e., assessor) to file an answer to the petition. Respondent's attorney or authorized representative must provide all information requested in Section 2 of the Answer Form. Only the attorney or authorized representative will receive notices and documents from the Tribunal.

IMPORTANT: If the contact information for Respondent or the attorney or authorized representative, if listed, includes an email address, the Tribunal will use that email address to electronically serve all future documents issued by the Tribunal. A request by Respondent or Respondent's attorney or authorized representative to opt out of electronic service once an email address is provided must be made in writing.

Section 3: Subject Property Information: Use the *Multiple Parcel Form* for additional parcels, if necessary.

- **Parcel Identification Number(s):** The parcel number(s) being appealed must be listed.
- **Are they contiguous or adjoining:** If multiple parcels are being appealed, indicate whether the parcels are adjoining.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) where the property is located.
- **County:** Provide the name of the county where the property is located.



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Section 4: Explain Your Answer to this Appeal: Provide the basis of Respondent's answer to the appeal and any necessary explanation (i.e., "set forth the facts upon which you rely in defense of this matter").

Section 5: Jurisdictional Issues:

- **Did Petitioner protest the assessment at the hearing held to confirm the special assessment roll:** Indicate whether Petitioner protested (either in person or in writing) at the hearing to confirm the special assessment roll.
- **What was the date of the hearing held to confirm the special assessment roll:** Indicate the date the hearing was held.
- **How many years is the special assessment being levied:** List the number of years for which the special assessment is to be levied.
- **What is the total amount of the special assessment being levied:** Indicate the total value of the special assessment levied.
- **What is the basis for the special assessment:** Indicate under what authority the special assessment was levied and cite the applicable statutory provision.

Signature: A signature by Respondent's attorney or authorized representative is required.

REMINDERS:

Pursuant to TTR 279, Respondent shall provide the Tribunal a copy of the resolution confirming attendance, either in writing or in person, at the hearing held to confirm the special assessment roll.

You must submit the *original, signed completed answer form* to the Tribunal. You should also keep a copy for yourself.

It is ***your responsibility*** to provide the Petitioner, or Petitioner's attorney or authorized representative, with a copy of any attachments submitted with the answer form. The Tribunal will not forward a copy of any attachments to the Petitioner. **TTR 287 states that failure to provide the copies to the Petitioner at least 21 days in advance of the hearing may result in the exclusion of the attachments.**



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The Tribunal will send a notice of hearing to the parties no less than 45 days in advance of the hearing. To check the status of your appeal, visit our website at www.michigan.gov/taxtrib and click on the "Docket Search" option.